## .EMPLOYER STATUS DETERMINATION Juniata Valley Railroad Co.

This is the determination of the Railroad Retirement Board regarding the status of Juniata Valley Railroad Co. (JVRC) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.)(RUIA).

According to information filed August 30, 1996 under Surface Transportation Board Finance Docket Nos. 33008 and 33009, SEDA-COG Joint Rail Authority (SEDA-COG) and JVRC concurrently filed for a joint notice of exemption for SEDA-COG to acquire, and for JVRC to operate, approximately 12.3 miles of rail line formerly owned by Conrail (BA No. 1321) in Mifflin County, Pennsylvania (PA). JVRC operates over three routes, extending from milepost 0.0 at Lewistown, PA to milepost 4.0 at Yaegertown, PA; from milepost 0.0 at Lewistown, PA to milepost 1.3 at Sub 506, PA; and from milepost 1.3 at Sub 506, PA to milepost 7.0 at Maitland, PA, interchanging with Conrail at Lewistown, PA. JVRC began operations on August 19, 1996, though it reports that it has no employees at present. Operations are currently maintained by employees of the North Shore Railroad (BA No. 3264).

Information in the record establishes that JVRC began operations on August 19, 1996. Accordingly, the Board finds that effective with the start of business, August 19, 1996, JVRC was a covered employer under the RRA and the RUIA.

Glen L. Bower
V. M. Speakman, Jr.
Jerome F Kever